

Line No.	ICC Acct (a)	Description (b)	Classified (c)	Unclassified (d)	Total Common (e)	Gas % (f)	Gas amount (g)
1	303	General Plant** Non Location *	\$ 15,569,692	\$ 7,893,107	\$ 23,462,799	50%	\$ 11,731,400
2		Customer Information System	13,738,550		13,738,550	50%	6,869,275
3		BCCS Project		4,903,712	4,903,712	0%	-
4		Energy Mgmt System Software	3,015,487		3,015,487	18%	542,788
5	389	Downtn Off Liberty St	325,110		325,110	50%	162,555
6		Harrison Street Area	48,419		48,419	50%	24,209
7		Liberty Street Parking Lot	41,217		41,217	50%	20,609
8		310 Liberty St.	55,662		55,662	50%	27,831
9		Eastern Service Center	127,631		127,631	0%	-
10		Springfield Service Center	30,722		30,722	50%	15,361
11		Lincoln Service Center	30,204		30,204	50%	15,102
12		Homer-Service Center	54,542		54,542	50%	27,271
13	390	Atlanta	6,589		6,589	0%	-
14		Philo	5,539		5,539	0%	-
15		Downtn Off Liberty St	5,404,704	557,106	5,961,811	50%	2,980,905
16		Harrison Street Area	475,430		475,430	50%	237,715
17		Liberty Street Parking Lot	180,287		180,287	50%	90,144
18		310 Liberty St.	49,760		49,760	50%	24,880
19		Morton Serv Bldg	4,880		4,880	0%	-
20		Eastern Service Center	1,758,486		1,758,486	0%	-
21		Springfield Service Center	1,351,306	396,140	1,747,447	50%	873,723
22		Lincoln Service Center	993,635	47,682	1,041,317	50%	520,659
23		Homer-Service Center	127,180		127,180	50%	63,590
24		Tuscola Office Buildings	8,997		8,997	50%	4,498
25		Persimmon		69,413	69,413	100%	69,413
26		Pioneer Park		38,456	38,456	0%	-
27	391	Mainframe - Communication Equi	2,214		2,214	50%	1,107
28		Downtn Off Liberty St	222,034		222,034	50%	111,017
29		General Plant** Non Location *	12,407,391	183,112	12,590,503	50%	6,295,252
30		EMS Hardware	2,296,194		2,296,194	18%	413,315
31	393	General Plant** Non Location *	49,520		49,520	50%	24,760
32	394	General Plant** Non Location *	779,151	11,980	791,131	50%	395,566
33	397	General Plant** Non Location *	858,754		858,754	50%	429,377
34	398	General Plant** Non Location *	4,933		4,933	50%	2,466
35	Grand Total		<u>\$ 60,024,221</u>	<u>\$ 14,100,708</u>	<u>\$ 74,124,929</u>		<u>\$ 31,974,787</u>
36							
37							43%
38				Original	Revised		
39				45% Gas	43% Gas		
40			Total	Allocation	Allocation		Change
41		Common Plant	\$ 74,124,929	\$ 33,356,218	\$ 31,974,787		\$ (1,381,431)
42		Accum Depr	(11,969,005)	(5,386,052)	(5,146,672)		239,380
43		Net plant	<u>\$ 62,155,924</u>	<u>\$ 27,970,166</u>	<u>\$ 26,828,115</u>		<u>\$ (1,142,051)</u>
44		Annual Depreciation Expense assoc. with Common Plant		<u>\$ 2,402,000</u>	<u>-1.86%</u>		<u>\$ (44,765)</u>
				Percent Reduction in			
				Allocation			

To CILCO  
Rebuttal Ex. 6.6,  
col (l), Line 1  
To CILCO  
Rebuttal Ex. 6.6,  
col (l), Line 2

To CILCO  
Rebuttal Ex. 6.7,  
col (h), Line 15

<u>Line No.</u>	<u>Description</u>	<u>Gross Conversion Revenue Factor</u>
1	Operating Revenues	100.0000%
2	Less Uncollectibles	<u>0.9668%</u>
3	Operating revenues net of uncollectables	99.0332%
4	Taxable income for state income tax	99.0332%
5	State income tax rate	<u>7.1800%</u>
6	State income tax	7.1106%
7	Taxable income for federal income tax	91.9227%
8	Federal income tax rate	<u>35.0000%</u>
9	Federal income tax	32.1729%
10	Total federal and state income taxes	39.2835%
11	Operating income	<u>59.7497%</u>
12	Gross revenue conversion factor	<u><u>1.673648</u></u>

To CILCO Rebuttal Ex.  
6.8, col. (b), line 7

Line No.	Description (a)	Amount (b)
1	Annualized Medical Costs, based on 12 mos. 2002	\$ 2,263
2	Actual Medical Costs - 2001	<u>2,016</u>
3	Adjustment to Medical Cost	247
4	O&M Percentage	<u>77.30%</u>
5	Adjustment to Medical Expenses	191
6	Amount Included in Company Filing	306
7	Adjustment to Company Position	<u>(115)</u>
8	Periodic Pension Cost, per 2003 Actuarial Studies	20,400
9	Allocated to Gas	<u>34.00%</u>
10	Total Pension Cost Allocated to Gas	6,936
11	Actual Pension Cost - 2001	<u>(1,419)</u>
12	Adjustment to Pension Cost	8,355
13	O&M Percentage	<u>80.85%</u>
14	Adjustment to Pension Expense (line 10 x line 13)	5,608
15	Amount Included in Company Filing	4,190
16	Adjustment to Company Position	<u>1,418</u>
17	OPEB Cost per 2003 Actuarial Study	18,500
18	Allocated to Gas	<u>37.00%</u>
19	Total Pension Cost Allocated to Gas	6,845
20	Actual OPEB Cost - 2001	<u>3,388</u>
21	Adjustment to Pension Cost	3,457
22	O&M Percentage	<u>80.62%</u>
23	Adjustment to Pension Expense	2,787
24	Amount Included in Company Filing	1,993
25	Adjustment to Company Position	<u>794</u>
26	Total Adjustment to Pensions and Benefits Expense	<u>\$ 2,097</u>

Line No.	Account (c)	Description (d)	2002 Actuals (e)	Percent of Amount Charged to Expense (f)
27	1840146	A_G_CORP_OPEB_EXP	\$ 4,879,622.90	
28	1880147	BEN_CAPITAL_OPEB_CAP	(945,676)	
29		Charged to expense	<u>\$ 3,933,947.06</u>	<u>80.62%</u>
To CILCO Rebuttal Ex. 6.5, p.1, col. (b), line 22				
30	1947170	A_G_HUM_RES_PENSION_ADM	\$ 42,395.55	
31	1840170	A_G_CORP_PENSION_ADM	52	
32	1840171	A_G_CORP_PENSION_EXP	214,960	
33	1840173	A_G_CORP_PEN_SHFL_EX	157,196	
34		Total cost	<u>414,603</u>	
35	1880172	BEN_CAPITAL_PENSION_CAP	(79,400)	
36		Charged to expense	<u>\$ 335,202.80</u>	<u>80.85%</u>
To CILCO Rebuttal Ex. 6.5, p.1, col. (b), line 13				
	1840175	A_G_CORP_PLANT_ACCTG	\$ 5,697	
	1943061	A_G_ACCTG_FAS_112_EXP	(199,800)	
	1947015	A_G_HUM_RES_AFFIRM_ACT	18,074	
	1947044	A_G_HUM_RES_DENT_CLAIMS	175,843	
	1947049	A_G_HUM_RES_DRUG_TEST	2,945	
	1947061	A_G_HUM_RES_FAS_112_MED	393,175	
	1947131	A_G_HUM_RES_MEDICAL_CLM	1,869,452	
	1947132	A_G_HUM_RES_MEDICAL_EXM	1,543	
	1947133	A_G_HUM_RES_MED_DEN_ADM	147,517	
	1947151	A_G_HUM_RES_OTH_EMP_PGM	16,579	
	1947219	A_G_HUM_RES_TRM_LIFE_IN	36,994	
	1947231	A_G_HUM_RES_TUITION_REM	3,096	
	1947242	A_G_HUM_RES_WELLNES_PGM	26,984	
	1947245	A_G_HUM_RES_401K_MATCH	399,128	
	1947268	A_G_HUM_RES_AES_WAP_MATCHING	27,317	
	6009231	LD - Gas Tuition Rem	15,180	
	6840049	A&G - Gas Drug Test	2,430	
	6840132	A&G - Gas Medical Exm	298	
	6840151	A&G - Gas Oth Emp Pgm	10,990	
	6840242	A&G - Gas Wellnes Pgm	10,531	
		Total cost	<u>\$ 2,963,974</u>	
	1880055	BEN_CAPITAL_EMP_BEN_CAP	(672,885)	
		Charged to expense	<u>\$ 2,291,089</u>	<u>77.30%</u>
To CILCO Rebuttal Ex. 6.5, p.1, col. (b), line 4				

Line No.	Description	Total Company - As of 12/31/01 (b)	Pro Forma Adjustments - Revised Sch. B-2.1 (c)	Company Pro Forma Present (d)	YTD Sept. Gas Plant Additions (e)	AM/FM Gas Mapping Pro Forma (Staff Ex. 1, Sch 1.8) (f)	Accum Def Tax on Pension (AG/CUB) (g)	Customer Deposits (Staff Ex. 1, Sch. 1.10) (h)	Subtotal of Rate Base Adjustments (i)
1	Gross Utility Plant in Service	\$ 456,886	\$ 12,347	\$ 469,233	\$ (8)	\$ -	\$ -	\$ -	\$ 469,225
2	Less: Accum. Deprec. And Amort	(262,279)	(743)	(263,022)					(263,022)
3	CWIP without AFUDC	6,899		6,899					6,899
4	Net Plant	201,506	11,604	213,110	(8)	-	-	-	213,102
5	Additions to Rate Base								
6	Working Capital Allowance	25,041	-	25,041					25,041
7	Budget Plan Balances	561	-	561					561
8	Cash Working Capital	-	-	-					-
9	Deductions From Rate Base								
10	Accum Deferred Income Taxes	(22,039)	-	(22,039)			(4,233)		(26,272)
11	Customer Advances for Construction	(1,996)	-	(1,996)					(1,996)
12	Customer Deposits	(1,504)	-	(1,504)				187	(1,317)
13	Pre-1971 ITC's	(22)	-	(22)					(22)
14	Unfunded Pension Costs	(5,780)	-	(5,780)					(5,780)
15	Rate Base	<u>\$ 195,767</u>	<u>\$ 11,604</u>	<u>\$ 207,371</u>	<u>\$ (8)</u>	<u>\$ -</u>	<u>\$ (4,233)</u>	<u>\$ 187</u>	<u>\$ 203,317</u>

Line No.	Description	Subtotal of Rate Base Adjustments (i)	Budget Payment Plan Balances (Staff Ex. 1, Sch. 1.11) (j)	Gas Stored Underground (k)	Common Plant (CILCO Ex. 6.3) (l)	Cash Working Capital (CILCO Ex. 9.2) (m)	Capitalized Portion of Pension and OPEB Expenses (n)	Total Adjustments to Rate Base (o)	Adjusted Rate Base (p)
	(a)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	Gross Utility Plant in Service	\$ (8)	\$ -	\$ -	\$ (1,381)		\$ 2,097	\$ 707	\$ 469,940
2	Less: Accum. Deprec. And Amort	-			239			239	(262,783)
3	CWIP without AFUDC	-						-	6,899
4	Net Plant	(8)	-	-	(1,142)	-	2,097	947	214,057
5	Additions to Rate Base								
6	Working Capital Allowance	-						-	25,041
7	Budget Plan Balances	-	(16)					(16)	545
8	Cash Working Capital	-				17,939		17,939	17,939
9	Deductions From Rate Base								
10	Accum Deferred Income Taxes	(4,233)						(4,233)	(26,272)
11	Customer Advances for Construction	-						-	(1,996)
12	Customer Deposits	187						187	(1,317)
13	Pre-1971 ITC's	-						-	(22)
14	Unfunded Pension Costs	-						-	(5,780)
15	Rate Base	<u>\$ (4,054)</u>	<u>\$ (16)</u>	<u>\$ -</u>	<u>\$ (1,142)</u>	<u>\$ 17,939</u>	<u>\$ 2,097</u>	<u>\$ 14,823</u>	<u>\$ 222,194</u>

Line No.	Description (a)	Total Company Unadjusted (b)	Pro Forma Adjustments (c)	Company Pro Forma Present (d)	Interest Synchronization (Staff Ex. 1, Sch. 1.5) (e)	Interest On Customer Deposits (Staff Ex. 1, Sch. 1.10) (f)	Amortization Expense (Staff Ex. 1, Sch. 1.8) (g)	Depreciation Expense (CILCO Reb. Ex. 6.3, col. g, line 44) (h)	Depreciation Expense (Staff Ex. 1, Sch. 1.7) (i)	Rate Case Expense (Staff Ex. 2, Sch. 2.1) (j)	Subtotal of Adjustments (k)
1	Operating Revenues	\$ 74,936	\$ -	\$ 74,936	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
2	Interdept. Sales and Other Revenues	3,024	-	3,024							-
3	PGA Revenues	207,739	(207,739)	-							-
4	Total Operating Revenue	285,699	(207,739)	77,960	-	-	-	-	-	-	-
5	Uncollectible Expense	2,762	-	2,762							-
6	Cost of Gas	203,107	(201,982)	1,125							-
7	PGA Cost of Gas		-	-							-
8	Other Storage Expenses	178	4	182							-
9	Transmission Expenses	1,209	27	1,236							-
10	Distribution Expenses	11,178	316	11,494							-
11	Customer Accounts Expenses	6,129	107	6,236		20					20
12	Customer Service and Information Expenses	311	(8)	303							-
13	Sales Expenses	549	8	557							-
14	Administrative and General Expenses	10,731	6,731	17,462							-
15	Depreciation and Amortization	21,529	821	22,350				(45)	(78)		(123)
16	General Taxes	11,027	(8,866)	2,161							-
17	Total Operating Expense Before Income Taxes	268,710	(202,842)	65,868	-	20	-	(45)	(78)	-	(103)
17	State Income Tax	1,385	(315)	1,070							7
18	Federal Income Tax	6,921	(1,424)	5,497				3	6	-	33
19	Deferred Taxes and ITCs Net	(4,005)	-	(4,005)				15	25	-	
20	Total Operating Expenses	273,011	(204,581)	68,430	-	12	-	(27)	(47)	-	(62)
21	NET OPERATING INCOME	\$ 12,688	\$ (3,158)	\$ 9,530	\$ -	\$ (12)	\$ -	\$ 27	\$ 47	\$ -	\$ 62

Line No.	Description (a)	Subtotal of Adjustments (j)	Union Payroll Increase (Staff Ex. 2, Sch. 2.2) (k)	Uncollectibles Expense (l)	Non-recurring Expenses (m)	Incentive Compensation (Staff Ex. 2, Sch. 2.5) (n)	Pensions and Benefits Expense (AG/CUB Ex. 1.0, Sch. C-2.1) (o)	Revenues (AG/CUB Ex. 1.0, Sch. C-1) (p)	Total Adjustments (q)	Adjusted Operating Expenses (r)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,936
2	Interdept. Sales and Other Revenues	-	-	-	-	-	-	-	-	3,024
3	PGA Revenues	-	-	-	-	-	-	-	-	-
4	Total Operating Revenue	-	-	-	-	-	-	-	-	77,960
5	Uncollectible Expense	-	-	-	-	-	-	-	-	2,762
6	Cost of Gas	-	-	-	-	-	-	-	-	1,125
7	PGA Cost of Gas	-	-	-	-	-	-	-	-	-
8	Other Storage Expenses	-	-	-	-	-	-	-	-	182
9	Transmission Expenses	-	-	-	-	-	-	-	-	1,236
10	Distribution Expenses	-	-	-	-	-	-	-	-	11,494
11	Customer Accounts Expenses	20	-	-	-	-	-	-	20	6,256
12	Customer Service and Information Expenses	-	-	-	-	-	-	-	-	303
13	Sales Expenses	-	-	-	-	(104)	-	-	(104)	453
14	Administrative and General Expenses	-	-	-	-	-	2,097	-	2,097	19,559
15	Depreciation and Amortization	(123)	-	-	-	-	-	-	(123)	22,227
16	General Taxes	-	-	-	-	(8)	-	-	(8)	2,153
17	Total Operating Expense Before Income Taxes	(103)	-	-	-	(112)	2,097	-	1,882	67,750
17	State Income Tax	7	-	-	-	8	(151)	-	(135)	935
18	Federal Income Tax	33	-	-	-	36	(681)	-	(611)	4,886
19	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-	(4,005)
20	Total Operating Expenses	(62)	-	-	-	(68)	1,265	-	1,135	69,565
21	NET OPERATING INCOME	\$ 62	\$ -	\$ -	\$ -	\$ 68	\$ (1,265)	\$ -	\$ (1,135)	\$ 8,395



Line No.	Description (a)	Company Pro Forma Present (b)
1	Rate Base Components	\$ 222,194
2	Operating Income	<u>8,395</u>
3	Earned Rate of Return on Rate Base	<u>3.78%</u>
4	Cost of Capital	<u>8.874%</u>
5	Proposed Operating Income	<u>19,717</u>
6	Income Deficiency	11,322
7	Gross Revenue Conversion Factor (before add-on charges for revenue taxes)	1.67365
8	Revenue Increase Requested excluding Revenue Taxes	<u><u>\$ 18,948</u></u>